

1                    **ABSTRACT OF THE DISCLOSURE**

2            A gate structure in a transistor and method for  
3 fabricating the structure. A gate structure is formed on  
4 a substrate. The gate structure includes three layers: an  
5 oxide layer, a nitride layer and a polysilicon layer. The  
6 oxide layer is located on the substrate, the nitride layer  
7 is located on the oxide layer, and the polysilicon layer is  
8 located on the nitride layer. The gate structure is  
9 reoxidized to form a layer of oxide over the gate  
10 structure.

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